

Retention and Classification Report

Agency: Utah State Tax Commission. Taxpayer Services Division (2959)

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Records Officer Amy Hill

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AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9380

3

TITLE: Bankruptcy case files

DATES: 1986-

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer name

ANNUAL ACCUMULATION: 2.00 cubic feet.

DESCRIPTION:

These case files are used by the Tax Commission as a research tool to verify taxpayer compliance. They record names of individuals who owe business or income taxes and are filing for bankruptcy. They also contain investigation documents created by the collection division of the Tax Commission. They include agent assignment records, investigation reports, tax liability statements, copies of correspondence, court filings, payment agreements, business records, and tax returns. Information includes petitioner's name, address, and social security number, tax account number, amount of penalties and interest, and tax period.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 06/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until case closes and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 6 years and then destroy.

Microfilm duplicate: Retain in Office for 6 years and then destroy.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9380

TITLE: Bankruptcy case files

(continued)

APPRAISAL:

Administrative

This disposition is based on the administrative needs expressed by the Tax Commission to retain these case file as a reference tool.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 14826

4

TITLE: Collections procedure manuals

DATES: 1986-

ARRANGEMENT: Alphabetical by tax type

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

Manuals used by the collections division to govern how the division selects, performs, and completes collection and compliance actions. The information is used by all agents and the division to select, evaluate, conduct, and finalize collection and compliance activities, plus criteria for waivers, offers, or compromise, and illegal drugs-stamp enforcement. These manuals specify actions and steps that must be taken to meet provisions of Title 59 of the Utah Code Annotated, and Tax Commission rules. Information includes collection and compliance data, document research and selection criteria, informant controls and guidelines for evasion and fraud, post audit collection procedures, compliance criteria, selection criteria for criminal prosecution, and other guidelines for collection, compliance, waiver, compromise, and tax enforcement.

RETENTION:

Retain until updated and then take a sample for historical purposes

DISPOSITION:

Transfer to the State Archives with authority to weed.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 01/1996

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until updated and then take sample for

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 14826

TITLE: Collections procedure manuals

(continued)

historical purposes and transfer to State Archives with authority to weed.

APPRAISAL:

This disposition is based on the administrative and historical needs expressed by the agency. Once the information is updated it is no longer needed by the agency. However, a sample of the collection procedures should be retained permanently to document tax collection procedures.

PRIMARY CLASSIFICATION:

Protected UCA63G-2-305(13) (2008)

SECONDARY CLASSIFICATION(S):

Public. Collection procedure information becomes public once the procedures are obsolete and no longer used by the Tax Commission.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6607

4

TITLE: Default notices

DATES: i 1986-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION:

DESCRIPTION:

This record is a notice sent to the Tax Commission by a creditor that a debtor has defaulted on a mortgage, note, or other obligation and that the creditor intends to sell the property held in security. The Tax Commission has a two-month period in which to decide to take control of the property in order to protect the State's interest or to facilitate the collection of taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer is given a sheriff's (temporary) title valid for six months. The original debtor has this six-month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 11/1986

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 months and then transfer to State Records Center. Retain in State Records Center for 10 months and then destroy.

APPRAISAL:

Administrative Legal

This disposition is based on the legal and administrative needs expressed by the agency.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6607

TITLE: Default notices

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6608

4

TITLE: Foreclosure notices

DATES: i 1986-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION:

DESCRIPTION:

This record is a notice of a creditor selling real property at public auctions to collect funds owed on a debt. Notice is required in order to give other creditors a chance to take action to protect their interests in the property. These notice copies are sent to the Tax Commission to notify it of the seizure of real property. The Tax Commission has a two-month period in which to decide to take control of the seized property to pay for taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer of the property is given a sheriff's (temporary) title valid for six months. The original debtor has this six-month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest. The notices include the date, time, and location of sale; names of both creditor and debtor; type of instrument being foreclosed; date and location where instrument was recorded; location of real property, description of real property; date and location where notice of default was recorded; and date of notice of foreclosure.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 11/1986

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 months and then transfer to State Records Center. Retain in State Records Center for 10 months and then destroy.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6608

TITLE: Foreclosure notices

(continued)

APPRAISAL:

Administrative

This disposition is based on the administrative needs expressed by the agency.

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6609

3

TITLE: Notice of sheriff's sale

DATES: i 1986-

ARRANGEMENT: Chronological

ANNUAL ACCUMULATION: 0.30 cubic feet.

DESCRIPTION:

This record is a notice sent by the county sheriff to permit creditors advising them that personal property seized from a debtor for nonpayment of a debt will be sold. This notice allows creditors to take action in order to protect their interests in the property. This notice is also sent to the Tax Commission to notify them of the seizure of personal property. The Tax Commission has a two month period in which to decide to take control of the seized property to pay for taxes owed by the debtor. If the seized property is sold to pay for debts, the buyer of the property is given a sheriff's (temporary) title valid for six months. The original debtor has this six month period in which to redeem (buy back) the seized property for the price paid by the buyer, plus interest. They include civil case number; name of the creditor; name of debtor; date, time, and location of sale; description of the property; location where notice was recorded; and date of notice.

RETENTION:

Retain 1 year.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 2 months and then transfer to State

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 6609

TITLE: Notice of sheriff's sale

(continued)

Records Center. Retain in State Records Center for 10 months and then destroy.

APPRAISAL:

Administrative Legal

This disposition is based on the administrative needs expressed by the agency to retain these notices for one year.

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 17072

3

TITLE: Satisfaction warrant for delinquent taxes

DATES: 1985-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.30 cubic feet.

DESCRIPTION:

These are county notifications which indicate that the taxpayer's delinquent taxes have been collected and the lien released. This record includes the case number, docket number, page and date recorded by the county, type of tax due, taxpayer's name and social security number, county where the warrant was filed, date of the warrant, amount due, tax period involved and the date the lien was released.

This paper record series is filmed in random order as part of record series 17051, Business tax microfilm.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 03/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 3 years or until microfilmed and then destroy provided microfilm has passed inspection.

APPRAISAL:

Administrative

These records can be destroyed once a 3 year audit period has been achieved.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 17072

TITLE: Satisfaction warrant for delinquent taxes

(continued)

PRIMARY CLASSIFICATION:

Public

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9671

3

TITLE: Support unit records

DATES: 1985-

ARRANGEMENT: Chronological, thereunder numerical by case number

ANNUAL ACCUMULATION: 1.00 cubic foot.

DESCRIPTION:

Records regarding State employees who are not executives or exempt status containing substantive information relating to official activities, the substance of which has not been incorporated into official files. Includes calendars, appointment books, schedules, logs, diaries, and other records documenting meetings, appointments, telephone calls, trips, visits, and other activities of employees. See also Executive Calendars or Routine Activity Calendars.

UCA 63-2-103 (18)(b) (1992) indicates that these types of materials are not considered by the Government Records Access and Management Act (GRAMA) to be records.

RETENTION:

Retain 1 year

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

AUTHORIZED: 03/18/2015

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 1 year and then destroy.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9671

TITLE: Support unit records

(continued)

APPRAISAL:

Administrative

This disposition is based on the administrative needs expressed by the Tax Commission.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9390

3

TITLE: Tax clearance records

DATES: 1965-

ARRANGEMENT: Alphabetical by name

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These are records of persons who request a letter of good standing or official notice that their tax account is current. The information includes name, address, account number, social security number, and name of agent issuing the clearance.

This paper record series is being microfilmed in random order as part of record series 17051, Business tax microfilm.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1992

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 15 years or until administrative need ends and then destroy.

APPRAISAL:

Administrative

This disposition is based on the administrative needs expressed by the agency.

PRIMARY CLASSIFICATION:

Private

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 9390

TITLE: Tax clearance records

(continued)

SECONDARY CLASSIFICATION(S):

Protected. Files and correspondence information on businesses.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 17074

3

TITLE: Tax collections files

DATES: 1980-

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayer name

ANNUAL ACCUMULATION: 25.00 cubic feet.

DESCRIPTION:

These are the files of actions taken to collect delinquent income taxes. These files include Warrants for delinquent taxes, Satisfaction of warrants for delinquent taxes, notice of informal hearings of penalty and interest waiver, response to subordination of lien requests, discharge of debtor, agent's contact history, Collection installment agreements, and related correspondence. Information includes the taxpayer's name and address, taxpayer's social security number, type of tax owed, amount of tax, penalty, and interest due, amount and intervals of installment payments, taxpayer's employer, bank, and other source of income or assets, case number, docket number, page and date recorded by the county, county where the warrant was filed, date of the warrant, amount due, tax period involved and the date the lien was released.

RETENTION:

Retain 15 years.

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 03/1987

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 6 years after case has closed or until microfilmed and then destroy provided microfilm has passed

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 17074

TITLE: Tax collections files

(continued)

inspection.

Microfilm master: Retain in Archives for 15 years and then destroy.

Microfilm duplicate: Retain in Office for 15 years and then destroy.

Microfilm duplicate: Retain in State Records Center for 15 years and then destroy.

APPRAISAL:

Administrative

The Tax Commission has asked for a six year retention after the case has closed. These files are useful as a research and reference file, and used by the Tax Commission to give a compliance history of the taxpayer. These files are also useful to provide leads as to the taxpayer's location and assets. This retention is the same as other business tax records and returns.

PRIMARY CLASSIFICATION:

Protected

SECONDARY CLASSIFICATION(S):

Private

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 4540

3

TITLE: Warrants for delinquent taxes

DATES: 1950-1953; 1977-

ARRANGEMENT: Chronological, thereunder alphabetical by taxpayers name

ANNUAL ACCUMULATION: 8.00 cubic feet.

DESCRIPTION:

These are the retained copies of warrants from the Tax Commission that were issued to the taxpayer for delinquent taxes. Lists the tax period, taxpayers name, social security number, address and delinquent amount. Service information and recording information is gathered from the county clerks office. The clerks information includes case and docket number, type of tax, page number and date.

This paper copy is microfilmed in random order as part of record series 17051, Business tax microfilm.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 12/1990

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office for 15 years or until satisfied or microfilm and then destroy provided microfilm has passed inspection.

Computer data files: Retain in Office for 15 years or until satisfied and then delete.

APPRAISAL:

Administrative Legal

The Tax Commission has requested a retention of 15 years to allow for compliance patterns to be established, and ensures that records of uncollectible accounts are maintained in this period of time. However, these warrants can be destroyed three years after they are satisfied.

AGENCY: Utah State Tax Commission. Taxpayer Services Division

SERIES: 4540

TITLE: Warrants for delinquent taxes

(continued)

PRIMARY CLASSIFICATION:

Private UCA 63G-2-302(2) (2008), Warrants on individuals.

SECONDARY CLASSIFICATION(S):

Protected. UCA 63G-2-305(2) (2008), Warrants on businesses/persons.